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Income Summary

SAMPLE PORTFOLIO 1

From 01 July 2016 to 30 June 2017

Dividends and LICs

Australian

Franked	0.00
Unfranked	0.00
Franking credits	0.00
Withholding tax	0.00
Interest income	0.00
Other income	0.00

Foreign

Foreign income	0.00
Foreign credits	0.00

Non-assessable Amounts

Tax free	0.00
Tax deferred	0.00

Total Assessable Dividend Income

0.00

Trusts

Australian

Franked	0.00
Unfranked	0.00
Franking credits	0.00
Withholding tax	0.00
Interest income	0.00
Other income	0.00

Foreign

Foreign income	0.00
Foreign credits	0.00

Non-assessable Amounts

Tax free	0.00
Tax deferred	0.00

Capital gain (within Trusts)

Indexed gain	0.00
Discounted gain	0.00
Non Discounted gain	0.00

Total Assessable Trust Income

0.00

Realised Profit and Loss

SAMPLE PORTFOLIO 1

From 01 July 2016 to 30 June 2017

Security	Sale Date	Purchase Date	Units	Net Proceeds	Indexed Cost Base	Gross Gain (Discount)	Gross Gain (Non-discount)	Losses	Taxable Gain
Asciano LTD [AIO]	19/08/2016	15/06/2007	400.	3,312.00	4,190.00	0.00	0.00	(878.00)	(878.00)
Asciano LTD [AIO]	19/08/2016	26/08/2009	2,388.	19,772.64	2,626.80	17,145.84	0.00	0.00	8,572.92
Asciano LTD [AIO]	19/08/2016	08/12/2011	1,194.	9,886.32	5,063.40	4,822.92	0.00	0.00	2,411.46

Summary

Total capital losses:	(878.00)
Total capital gains:	
Non-discount gains:	0.00
Discountable gains (pre-discount):	21,968.76
Taxable capital gains / (losses) for the portfolio:	10,545.38
Marginal tax rate:	47.0%
Capital gains tax:	4,956.33

Rule: The capital gains tax is derived from the subtraction of capital loss from non-discount gains, then any residual losses from discountable gains.

If there are any net non-discount gains, these are fully taxable, whilst any net discountable gains are discounted by 50% (33% for super, 0% for company).

Unrealised Profit and Loss

SAMPLE PORTFOLIO 1

As at: 30 June 2017

Security	Purchase Date	Units	Market Value	Indexed Cost Base	Gross Gain (Discount)	Gross Gain (Non-discount)	Losses	Taxable Gain
AMP Limited [AMP]	30/06/2005	1,654.	8,584.26	9,267.80	0.00	0.00	(683.54)	(683.54)
Australia & Nz Bank [ANZ]	30/06/2005	993.	28,518.96	5,088.00	23,430.96	0.00	0.00	11,715.48
BHP [BHP]	30/06/2005	1,413.	32,894.64	7,305.66	25,588.98	0.00	0.00	12,794.49
Boral Limited [BLD]	30/06/2005	1,100.	7,645.00	3,476.00	4,169.00	0.00	0.00	2,084.50
Commonwealth Bank. [CBA]	30/06/2005	300.	24,843.00	3,135.00	21,708.00	0.00	0.00	10,854.00
Commonwealth Bank. [CBA]	30/06/2005	600.	49,686.00	3,240.00	46,446.00	0.00	0.00	23,223.00
National Aust. Bank [NAB]	30/06/2005	1,710.	50,598.90	9,238.03	41,360.87	0.00	0.00	20,680.43
South32 [S32]	30/06/2005	1,413.	3,786.84	558.34	3,228.50	0.00	0.00	1,614.25
Westpac Banking Corp [WBC]	30/06/2005	4,176.	127,409.76	25,128.00	102,281.76	0.00	0.00	51,140.88
Origin Energy [ORG]	15/02/2007	1,484.	10,180.24	1,419.89	8,760.35	0.00	0.00	4,380.17
AMP Limited [AMP]	12/12/2008	968.	5,023.92	3,548.00	1,475.92	0.00	0.00	737.96
National Aust. Bank [NAB]	12/12/2008	501.	14,824.59	9,495.49	5,329.10	0.00	0.00	2,664.55
Commonwealth Bank. [CBA]	23/03/2009	385.	31,881.85	10,010.00	21,871.85	0.00	0.00	10,935.93
Australia & Nz Bank [ANZ]	13/07/2009	1,042.	29,926.24	14,999.59	14,926.65	0.00	0.00	7,463.33
Asciano LTD [AIO]	26/08/2009	508.	4,638.04	476.25	4,161.79	0.00	0.00	2,080.90
National Aust. Bank [NAB]	07/09/2009	68.	2,012.12	1,393.52	618.60	0.00	0.00	309.30
Boral Limited [BLD]	29/07/2010	220.	1,529.00	902.00	627.00	0.00	0.00	313.50

Unrealised Profit and Loss

SAMPLE PORTFOLIO 1

As at: 30 June 2017

Security	Purchase Date	Units	Market Value	Indexed Cost Base	Gross Gain (Discount)	Gross Gain (Non-discount)	Losses	Taxable Gain
Origin Energy [ORG]	12/04/2011	297.	2,037.42	3,861.00	0.00	0.00	(1,823.58)	(1,823.58)
BlueScope Steel [BSL]	29/12/2011	453.	5,984.13	181.20	5,802.93	0.00	0.00	2,901.47
Wesfarmers Limited [WES]	21/08/2013	533.	21,383.96	21,689.36	0.00	0.00	(305.40)	(305.40)
Wesfarmers Limited [WES]	21/10/2013	550.	22,066.00	22,381.14	0.00	0.00	(315.14)	(315.14)
National Aust. Bank [NAB]	11/06/2015	183.	5,414.97	5,031.22	383.75	0.00	0.00	191.88
Commonwealth Bank. [CBA]	04/09/2015	104.	8,612.24	4,004.00	4,608.24	0.00	0.00	2,304.12
Australia & Nz Bank [ANZ]	17/09/2015	567.	16,284.24	14,999.98	1,284.26	0.00	0.00	642.13
Origin Energy [ORG]	26/10/2015	1,018.	6,983.48	4,072.00	2,911.48	0.00	0.00	1,455.74
Westpac Banking Corp [WBC]	11/11/2015	182.	5,552.82	1,641.00	3,911.82	0.00	0.00	1,955.91

Unrealised Profit and Loss

SAMPLE PORTFOLIO 1

As at: 30 June 2017

Security	Purchase Date	Units	Market Value	Indexed Cost Base	Gross Gain (Discount)	Gross Gain (Non-discount)	Losses	Taxable Gain
CYBG Bank [CYB]	08/02/2016	615.	2,896.65	2,466.15	430.50	0.00	0.00	215.25

Summary

Total capital losses:	(3,127.66)
Total capital gains:	
Non-discount gains:	0.00
Discountable gains (pre-discounted):	345,318.29
Taxable capital gains / (losses) for the portfolio:	171,095.32
Marginal tax rate:	47.0%
Capital gains tax:	80,414.80

Rule: The capital gains tax is derived from the subtraction of capital loss from non-discount gains, then any residual losses from discountable gains.

If there are any net non-discount gains, these are fully taxable, whilst any net discountable gains are discounted by 50% (33% for super, 0% for company) .

Portfolio Valuation

SAMPLE PORTFOLIO 1

As at: 30 June 2017

Security	Quantity	Av. price	Total cost	Market price	Market value	Gain / Loss	Gain / Loss	Income (last 365 days)	Yield	Weighting
Stocks			189,008.64		531,199.27	342,190.63	181.0%	0.00		
AMP Limited [AMP]	2,622	4.888	12,815.80	5.19	13,608.18	792.38	6.2%	0.00	0.0%	2.6%
Asciano LTD [AIO]	508	0.938	476.25	9.13	4,638.04	4,161.79	873.9%	0.00	0.0%	0.9%
Australia & Nz Bank [ANZ]	2,602	13.485	35,087.57	28.72	74,729.44	39,641.87	113.0%	0.00	0.0%	14.1%
BHP [BHP]	1,413	5.17	7,305.66	23.28	32,894.64	25,588.98	350.3%	0.00	0.0%	6.2%
BlueScope Steel [BSL]	453	0.40	181.20	13.21	5,984.13	5,802.93	3202.5%	0.00	0.0%	1.1%
Boral Limited [BLD]	1,320	3.317	4,378.00	6.95	9,174.00	4,796.00	109.5%	0.00	0.0%	1.7%
Commonwealth Bank. [CBA]	1,389	14.679	20,389.00	82.81	115,023.09	94,634.09	464.1%	0.00	0.0%	21.7%
CYBG Bank [CYB]	615	4.01	2,466.15	4.71	2,896.65	430.50	17.5%	0.00	0.0%	0.5%
National Aust. Bank [NAB]	2,462	10.219	25,158.27	29.59	72,850.58	47,692.31	189.6%	0.00	0.0%	13.7%
Origin Energy [ORG]	2,799	3.342	9,352.89	6.86	19,201.14	9,848.25	105.3%	0.00	0.0%	3.6%
South32 [S32]	1,413	0.395	558.34	2.68	3,786.84	3,228.50	578.2%	0.00	0.0%	0.7%
Wesfarmers Limited [WES]	1,083	40.693	44,070.50	40.12	43,449.96	(620.54)	(1.4%)	0.00	0.0%	8.2%
Westpac Banking Corp [WBC]	4,358	6.142	26,769.00	30.51	132,962.58	106,193.58	396.7%	0.00	0.0%	25.0%
Total:			189,008.64		531,199.27	342,190.63	181.0%	0.00		

Trading Transaction Details

SAMPLE PORTFOLIO 1

From 01 July 2016 to 30 June 2017

Date	Type	Security	Quantity	Unit price	Fees	Consideration	Broker
19/08/2016	Sold	Asciano LTD [AIO]	3,982.	8.28	0.00	(32,970.96)	
Total:					0.00	(32,970.96)	

Investment Movement

SAMPLE PORTFOLIO 1

From 01 July 2016 to 30 June 2017

Security	Opening Balance			Additions		Disposals			Closing Balance			
	Units	Cost	Value	Units	Cost	Units	Cost	P / L	Units	Cost	Market	Movement
Stock	200,888.84	497,447.20		0.00		11,880.20	21,090.76		189,008.64	531,199.27	45,632.28	
AMP Limited [AMP]	2,622.	12,815.80	13,529.52						2,622.	12,815.80	13,608.18	78.66
Asciano LTD [AIO]	4,490.	12,356.45	39,646.70			3,982.	11,880.20	21,090.76	508.	476.25	4,638.04	-23,128.46
Australia & Nz Bank [ANZ]	2,602.	35,087.57	60,990.88						2,602.	35,087.57	74,729.44	13,738.56
BHP [BHP]	1,413.	7,305.66	24,784.02						1,413.	7,305.66	32,894.64	8,110.62
BlueScope Steel [BSL]	453.	181.20	2,908.26						453.	181.20	5,984.13	3,075.87
Boral Limited [BLD]	1,320.	4,378.00	7,814.40						1,320.	4,378.00	9,174.00	1,359.60
Commonwealth Bank. [CBA]	1,389.	20,389.00	100,799.73						1,389.	20,389.00	115,023.09	14,223.36
CYBG Bank [CYB]	615.	2,466.15	2,810.55						615.	2,466.15	2,896.65	86.10
National Aust. Bank [NAB]	2,462.	25,158.27	60,589.82						2,462.	25,158.27	72,850.58	12,260.76
Origin Energy [ORG]	2,799.	9,352.89	15,309.41						2,799.	9,352.89	19,201.14	3,891.73
South32 [S32]	1,413.	558.34	2,239.61						1,413.	558.34	3,786.84	1,547.24
Wesfarmers Limited [WES]	1,083.	44,070.50	42,518.58						1,083.	44,070.50	43,449.96	931.38
Westpac Banking Corp [WBC]	4,358.	26,769.00	123,505.72						4,358.	26,769.00	132,962.58	9,456.86
Total	200,888.84	497,447.20		0.00		11,880.20	21,090.76		189,008.64	531,199.27	45,632.28	

Cash Accounts Summary

SAMPLE PORTFOLIO 1

From 01 July 2016 to 30 June 2017

Account	Interest Income	Interest Expenses	Balance
MICHAEL T FIELD	0.00	0.00	(47,800.73)
SAMPLE PORTFOLIO 1	0.00	0.00	(45,080.00)
Total:	0.00	0.00	(92,880.73)